

Exhibit B

AP SERVICES, LLC
Summary of Fees and Hours by Professionals and
Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.
For the Period December 1, 2019 through December 31, 2019

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in bankruptcy court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	112.9	\$ 128,706.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in bankruptcy court; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	169.6	193,344.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support	\$1,015	218.8	222,082.00
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple work streams and advise on various matters including the review of invoices for the determination of prepetition and postpetition, monthly operating reports, claims analysis, assessment of contracts for assumption or rejection and the review and analysis of the various term sheets and the Plan of Reorganization	\$1,015	127.4	129,311.00
Vance L Scott	Managing Director	Lead the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$1,015	52.4	53,186.00
Brooke Hopkins	Managing Director	Lead cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$1,015	103.6	105,154.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Albert Leung	Director	Lead labor, organizational effectiveness and benefits cost savings assessment which includes development of labor model and analysis of PGE internal and external labor spend for each line of business. Support additional labor related optimization initiatives across lines of businesses and other program management office implementation.	\$945	0.8	756.00
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by the Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for extensive on-site creditor advisor management meetings. Support Company's real estate team on bankruptcy-related owned and leased property issues.	\$945	150.5	142,222.50
John Kaplan	Director	Support cost reduction workstream and drive the Integrated Investment Planning & Project Execution Processes Implementation. Leading redesign of Main Replacement planning and project execution process.	\$945	105.9	100,075.50
Ken Chan	Director	Support cost reduction workstream activities. Lead overall vegetation management cost reduction (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead fleet management cost reduction (outsourcing, specs rationalization, process improvement, demand management). Assist electrical operations contracting and process improvement.	\$945	175.4	165,753.00
Rus Parashchak	Director	Support cost reduction workstreams and Integrated Investment Planning & Project Execution Processes Implementation. Help drive redesign of Main Replacement planning and project execution process.	\$945	130.4	123,228.00
Randy Fike	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Power and Nuclear Generation, Corporate Services and IT Vendors.	\$945	52.9	49,990.50
Lisa Perfetti	Director	Work on cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$945	106.8	100,926.00
Virgilio E Sosa	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Electric Operations Vendors.	\$945	159.8	151,011.00
Bradley Hunter	Director	Lead liquidity and cash management workstreams. Manage development and maintenance of cash forecast and actual tracking models. Coordinate production of periodic cash forecast reports for internal and external reporting. Participate in regular meetings with management to review cash flow trends and liquidity status.	\$895	11.6	10,382.00
Erik Bell	Director	Support the operation of the Spend Governance Committee. Participate in cost reduction efforts around the Gas Operations and Power Generation groups including the identification and evaluation of specific opportunities to reduce or defer expenditures in an effort to lower customer energy rates.	\$895	112.0	100,240.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staffing in the review of vendor invoices for a determination if services or goods provided were in the pre or post-petition period. Design and implement updated semi-automated invoice review processes to expedite invoice reviews as necessary. Provide support to PGE accounting group in identifying and aggregating financial data for preparation of Monthly Operating reports for July and August. Develop and manage claims review teams to perform reconciliations of vendor trade claims against relevant company records and assist in resolution of causes for variances.	\$895	123.5	110,532.50
Michael Cardinale	Director	Support efforts to improve the accuracy of month end cost accruals and remediation of the associated internal audit finding. Support the development and implementation of a refined and more standardized "to be" cost accrual process and recommend technology improvements to further automate and further increase the accuracy and internal controls of cost accruals.	\$895	138.5	123,957.50
Russell L Aebig	Director	Focused on delivering the Performance Management Dashboard, integrating with the Business Finance Team and constituencies that are developing CMOC, and other related dashboards for PG&E executives. Review has been conducted from the business functionality down through data source and determining the current data reliability, accuracy, completeness and scalability across systems and databases in use for developing current reports.	\$830	132.0	109,560.00
Denise Lorenzo	Director	Design and manage process for submitting, approving and processing prepetition payments authorized under various first day motions (Supplier Management Committee), including the assessment of Operational Integrity Supplier designations. Design and manage process for reporting of executed prepetition payments and maintaining controls to ensure compliance with granted first day authority. Design and manage process for designating all executory contracts for assumption, rejection and renegotiation.	\$830	121.6	100,928.00
Michelle R Repko	Director	Design and manage process for all claims resolution efforts across various company functional teams. Assist company in performing preliminary analysis on existing claims population. Assist company in development and execution of high dollar claim assessment process to facilitate Q3 financial reporting requirements. Support various other case management efforts.	\$830	174.5	144,835.00
John Galiski	Director	Work on cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$830	124.2	103,086.00
Brent Robison	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$775	140.3	108,732.50
Eric J Powell	Director	Lead Construction Services and Engineering cost savings assessment which includes external sourcing labor and non-labor work and internal work and resource optimization; coordinate interaction and work across the electric and gas lines of businesses	\$775	142.9	110,747.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Afshin Azarhi	Director	Support efforts to automate the integration of disparate data to support the analysis and certification of month end cost-accruals while assisting with the identification and estimation of accruals through analysis of raw data extracts. Assist the Electric Ops team with identification, analysis, and dashboarding of Transmission and distribution data in preparation for automation and incorporation into PG&E's core systems.	\$775	165.9	128,572.50
Patryk P Szafranski	Director	Serves as lead AP Services resource in the Sustainable Rate Trajectory Project Management Office; leads AP Services team and client staff in reporting and tracking progress across all cost savings initiatives; leads Workforce Optimization workstream; prepares bi-weekly reports to senior PG&E leadership and Board; assists in interface, communications, and diligence support with potential investors and other internal and external stakeholders.	\$775	253.2	196,230.00
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$685	2.6	1,781.00
Peng Bi	Senior Vice President	Develop SB247 financial impact model based on Tree Trimming contractors quotes. Support contractor negotiations. Develop and implement short term Pre-Inspection cost reduction plan. Coordinate across multi-functional team within Vegetation management to drive long term Vegetation Management program changes.	\$725	152.0	110,200.00
Rod G Maclean	Senior Vice President	Provide analytical support to cost reductions workstream and analysis of PGE internal labor spend for each line of business.	\$725	128.9	93,452.50
Yong Zheng	Senior Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Gas Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Gas Operations Vendors.	\$665	184.0	122,360.00
Arnab Mukherjee	Senior Vice President	Support cost reduction workstream with specific focus on Integrated Investment Planning & Project Execution. Support assessment of current processes and development of recommendations for Main Replacement.	\$665	72.3	48,079.50
Jarod E Clarrey	Senior Vice President	Design and manage process for all claims resolution efforts across various company functional teams. Conduct training session with PGE claims review teams to provide process overview and web-based analytical instruction. Led efforts to amend Schedules of Assets and Liabilities related to PGE real property. Support contract management workstream.	\$615	1.9	1,168.50
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with development of response materials to diligence requests, coordination with company, counsel and other constituents, tracking of response status, and reporting/presentations related thereto.	\$615	127.3	78,289.50
Wally Li	Senior Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$600	70.5	42,300.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Transition to PMO to begin developing structure and execution timeline.	\$600	182.1	109,260.00
Sid Joshi	Vice President	Support the Supplier Reset Negotiations workstream for Tier 2 Supplier Outreach, as part of the assessment of executory contracts and overall spend reduction efforts.	\$565	83.5	47,177.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
David M Purcell	Vice President	Support liquidity and cash management workstream and business plan development workstream. Build and maintain cash forecast, track and analyze actual results, and develop cash forecast reports for internal and external parties. Additionally assist client staff in 5 year forecast consolidation and scenarios modeling.	\$565	169.7	95,880.50
Jeremy P Egan	Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Electric Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Electric Operations Vendors.	\$565	138.4	78,196.00
Rohit Gujarathi	Vice President	Support cost reduction efforts for the vegetation management workstream with focus on tree trimming and pre-inspection spend. Support client with data analysis and documentation for conducting negotiations with suppliers.	\$565	37.9	21,413.50
Drew J Willis	Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Gas Operations Vendors.	\$565	125.5	70,907.50
Bryce Pyle	Vice President	Support business plan development workstream with focus on validation of five-year forecast. Assist in diligence support with internal and external stakeholders.	\$565	182.3	102,999.50
Ryan N Witte	Vice President	Support cost reduction workstream activities within vegetation management and fleet management. Ryan will co-lead the support to fleet and aviation cost reductions (outsourcing, specs rationalization, process improvement, demand management).	\$565	102.0	57,630.00
Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to construction and engineering services spend optimization. Support PMO, steering committee and additional cost reduction efforts as necessary.	\$565	145.7	82,320.50
Spencer Dorsey	Vice President	Support liquidity, cash management and vendor management workstreams. Prepare daily cash report to monitor post-petition liquidity for PGE Treasury department/CRO/Deputy CRO. Build and maintain disbursements database to support payment tracking initiatives related to prepetition vs. postpetition payments and payments permissible under first day motion authority.	\$480	169.9	81,552.00
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development of the overall claims process workflow materials to facilitate claims assessment by PGE functional assessment teams.	\$480	154.0	73,920.00
Robell G. Wondwosen	Vice President	Support cost reduction workstream with specific focus on implementation of PMO structure to support cost reduction initiatives. Provide ad hoc support to business plan development workstream.	\$480	174.2	83,616.00
Daniella Negron La Rosa	Vice President	Support the EO (Electric Operations) cost reduction team with specific focus on AFPO activity and management of contractor rates.	\$480	129.2	62,016.00
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Coordinate with PG&E Project Management Office for negotiations and contract cure amounts, and assist in analysis for Tier 1 and Tier 2 negotiations.	\$480	194.6	93,408.00
Bruce Smathers	Vice President	Support the cost reduction workstream within Gas Operations by identifying, evaluating, and tracking initiatives in an effort to lower customer energy rates.	\$440	153.7	67,628.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$430	3.3	1,419.00
Daniel J Tedder	Vice President	Support and maintain the claims and contracts website which facilitates the overall claims management and contract assumption/rejection processes.	\$430	1.0	430.00
Kiera Davids	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$400	0.0	-
Melanie McCabe	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$400	12.0	4,800.00
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$285	3.0	855.00
Lisa Marie Bonito	Associate	Assist with the preparation of monthly staffing and compensation reports	\$430	0.4	172.00
Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports	\$360	49.5	17,820.00
Austin Simon	Associate	Support cost reduction workstream activities within vegetation management and fleet management. Provide support to the principal negotiation team.	\$240	73.9	17,736.00
Brian Beilinson	Consultant	Support compliance with accounts payable segregation requirements by (1) designing a process and methodology for designating invoices as prepetition or post-petition and (2) training and managing a team of 30 billing analysts tasked with reviewing and classifying all 3-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) creating and teaching the general claims reconciliation training materials, 2) reviewing templates submitted by the claim reviewers for accuracy, and 3) managing the claims WIP queue and tracking results.	\$425	164.9	70,082.50
Zachary A Pollack	Consultant	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the invoice review team as well as report on payment blocks and their dispositions.	\$425	161.0	68,425.00
Zachary E Courie	Consultant	Support supplier management committee process with the design and implementation of payment request forms, management of committee meeting agendas, and creation of payments report. Advise company on proper adherence to supplier management committee guidelines/requirements, designation of prepetition invoices and analysis required to support evaluation of potential operational integrity suppliers. Support the assessment of executory contracts by creating a contracts database, managing updates to the contracts webtool and database, and creating contracts reporting for management.	\$425	135.3	57,502.50
Tim T Kan	Consultant	Perform analysis and support for the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$425	171.6	72,930.00

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Kevin French	Consultant	Support cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$425	1.9	807.50
Katharine G Glasscock	Consultant	Support claims management workstream and manage database containing all filed and scheduled claims as well as claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist company in preliminary assessment of existing claims population.	\$385	161.8	62,293.00
Barbara J Ferguson	Paraprofessional	Support claims management workstream	\$305	16.3	4,971.50
Derrick Q Irving	Paraprofessional	Support claims management workstream	\$305	19.0	5,795.00
Total Professional Hours and Fees				7,164.5	5,025,144.00